



# Gary E Waterhouse Legislative Chair & Judge Advocate 3<sup>rd</sup> District Veterans of Foreign Wars February 25, 2010 Select Committee on Veterans Affairs Public Hearing

## S.B. No. 208 (RAISED) AN ACT CONCERNING REFUNDS FOR TAXES ERRONEOUSLY COLLECTED FROM VETERANS.

The six year time limitation on a veteran's right to recovered over payment of taxes from the municipality to which the same has been paid seems unreasonable and inappropriate in this time of war and national recession. Military families and veterans should be given wide latitude reclaiming tax overpayment. <u>An extension to ten (10) years seems wholly appropriate.</u>

### S.B. No. 209 (RAISED) AN ACT CONCERNING THE REAL ESTATE CONVEYANCE TAX.

The current statute exempts <u>employers</u> that acquired the property from an employee pursuant to an employee relocation plan and <u>entities</u> in the business of purchasing and selling residential property of employees who are being relocated pursuant to such a plan.

The surviving spouse of a member of the armed forces who died while serving on active duty and members of the armed forces serving on active duty should be entitled to the same tax benefits as employers and business entities.

## S.B. No. 210 (RAISED) AN ACT CONCERNING PROPERTY TAX EXEMPTIONS FOR ONE HUNDRED PER CENT DISABLED VETERANS.

Connecticut Veterans support exempting from property taxes the primary residence of veterans with a one hundred per cent disability rating.

When Connecticut adopted a property tax exemption for veterans in the late 1940's, the average home cost  $\underline{\$4,000}$  and the property tax exemption for a non-disabled veteran was  $\underline{\$1,000}$ . The exemption was worth about 25% of the property tax.

In 2010 the average home in Connecticut is valued at \$\frac{\$182,000}{}\$; the property tax exemption would be \$\frac{\$45,500}{}\$ if the value of the exemption matched the increase in home assessment value. Today's veterans with severe, service-connected disabilities are eligible for a state-mandated property tax exemption under CGS \\$ 12-81(21).

The minimum exemption amount is <u>\$5,000</u> for the loss of the use of an arm or a leg or <u>\$10,000</u> for: permanent loss of use of both legs or permanent paralysis of both legs and lower parts of the body; permanent paralysis of one leg and one arm on either side of the body resulting from injury of the spinal cord, skeletal structure, or brain or from spinal cord disease; amputation of both arms, both legs, both hands, or both feet or a combination of a hand and a foot; or total blindness.



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A veteran owning a home valued at  $\underline{\$182,000}$  in a municipality with a .30 mill property tax rate and a  $\underline{\$10,000}$  veteran property tax exemption pays tax on  $\underline{\$172,000}$ , a reduction in taxes owed of about \$300, significantly less than the benefit of the original veterans tax exemption.

The cost of providing significant veterans property tax exemption has been transferred from state government to municipalities. State law allows a town, by vote of its legislative body, to completely exempt from property taxes any dwelling house acquired or, as of October 1, 1998, modified under this federal program to accommodate a veteran's special needs (CGS § 12-81(21)(C)).

The expense of veteran's property tax exemptions should be shared equally by the state and municipalities. The exemption should be of significant enough value that future generations will know that their war time military service will have life-long benefits.

## $\underline{S.B.\ No.\ 211}$ (RAISED) AN ACT CONCERNING CRIMINAL CASES OF PERSONS WHO HAVE RETURNED FROM SERVICE WITH THE ARMED FORCES.

There is no doubt in the minds of veterans and citizens in Connecticut that we must adapt our criminal justice system to fairly and thoughtfully address the issues of veterans in our criminal courts. We learned from our mistakes with Vietnam Veterans that PTSD is real and has life-long consequences. The signature injury of the wars in Iraq and Afghanistan is Traumatic Brain Injury (TBI); we must develop protocols and programs to properly deal with TBI affected veterans.

The stress of multiple deployments to combat zones, conducting warfare in urban setting 24/7 when the advantage is always with the local fighter, subjects veterans to new levels of stress and fatigue we have not experienced in past wars.

## S.B. No. 212 (RAISED) AN ACT CONCERNING THE MOTOR VEHICLE TAX EXEMPTION FOR MEMBERS OF THE ARMED FORCES.

Correcting the statute to include a service members spouse is a commonsense approach to making the language as effective as the original intent.

#### S.B. No. 214 (RAISED) AN ACT NAMING THE STATE MILITARY TRAINING FACILITY CAMP NIANTIC.

Military tradition and heritage should not be changed without good reason. Naming the Military Facility in Niantic after the Governor seems popular with veterans and the people.



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### S.B. No. 215 (RAISED) AN ACT CONCERNING TUITION WAIVERS FOR VETERANS.

The changes to the statute proposed in this bill are well received by the veteran community and address and issue that are offensive to the sense of honor of the veteran's community. We support the language "service in time of war" shall not include time spent in training or in attendance at a military service academy.

## H.B. No. 5261 (RAISED) AN ACT CONCERNING FALSE REPRESENTATION OF MILITARY STATUS.

No veteran can abide a person wearing uniforms and medals they did not earn, especially if they are used to gain celebrity or political office. There is concern in the veteran community that DD214s are often incomplete and do not reflect awards and badges duly and properly awarded. We believe there must be a clear malice aforethought for the wearing of military metals or rank to rise to the level of a crime. I have personally viewed DD214s that did not show a Purple Heart award, yet the veteran has a signed Purple Heath certificate dated after his DD214.

### H.B. No. 5262 (RAISED) AN ACT CONCERNING DEATH CERTIFICATE FEES FOR VETERANS.

The veteran's community supports the proposal; "To waive the fee for a death certificate when the deceased was a veteran and the person requesting the certificate is an immediate family member." The courtesy is a simple recognition of the value our country places in veterans, and our respect for military families.

## H.B. No. 5265 (RAISED) AN ACT CONCERNING THE EXPIRATION OF DRIVER'S LICENSES ISSUED TO MEMBERS OF THE ARMED FORCES.

The veteran's community supports this bill as a courtesy to service members who has been out of the country on military orders, the bill provides a reasonable time frame to renew the license.